

*CLAIM AMENDMENTS*

1. (Currently Amended) A semiconductor device comprising:  
a semiconductor substrate;  
a first interlayer insulating film ~~formed~~ on the semiconductor substrate and having first contact holes;  
first contact plugs, each first contact plug having a portion buried in one of the first contact holes and a protruding portion ~~protruded~~ protruding from ~~the surface of~~ the first interlayer film;  
sidewalls ~~formed~~ on the sides of the ~~protruded~~ protruding portions of the first contact plugs;  
a second interlayer insulating film ~~formed~~ on the first interlayer insulating film, the first contact plugs, and the sidewalls, and having second contact holes; and  
second contact plugs ~~formed~~ in the second contact holes and connected to the first contact plugs.

2. (Currently Amended) The semiconductor device according to claim 1, further comprising:  
gate electrodes ~~formed~~ on the semiconductor substrate; and  
active regions ~~formed in the surface of the semiconductor substrate in the vicinity of~~ proximate the gate electrodes, wherein the first contact plugs are connected to the active regions, and the lateral width of the sidewalls is larger than the distance between the first contact plugs and the gate electrodes.

3. (Currently Amended) The semiconductor device according to claim 2, wherein the first contact plugs are ~~the source lines or the drain lines of the memory cells of a flash memories~~ memory, and each of the gate electrodes comprises ~~the~~ a control gate and ~~the~~ a floating gate of the memory cells.

4. (Currently Amended) A semiconductor device comprising:  
a semiconductor substrate;  
a first interlayer insulating film ~~formed~~ on the semiconductor substrate and having first contact holes;  
first contact plugs ~~formed~~ in the first contact holes ~~and~~, each first contact plug having a downwardly convex funnel shape;

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a second interlayer insulating film ~~formed~~ on the interlayer insulating film and the first contact plugs, and having second contact holes; and

second contact plugs ~~formed~~ in the second contact holes and connected to the first contact plugs.

5. (Currently Amended) The semiconductor device according to claim 4, wherein the first contact plugs have portions buried in the first contact holes, and protruding portions ~~protruded protruding from the surface of~~ the first interlayer insulating film, and sidewalls ~~are formed~~ on the sides of the ~~extruded~~ protruding portions of the first contact plugs.